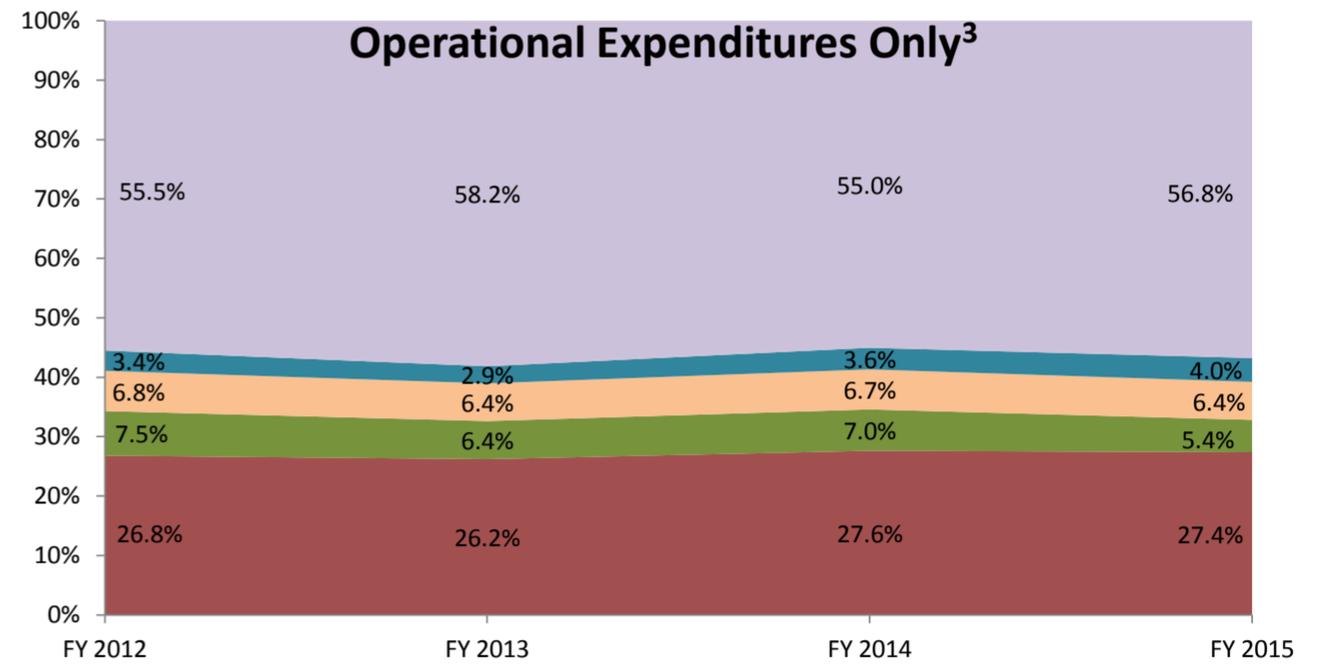
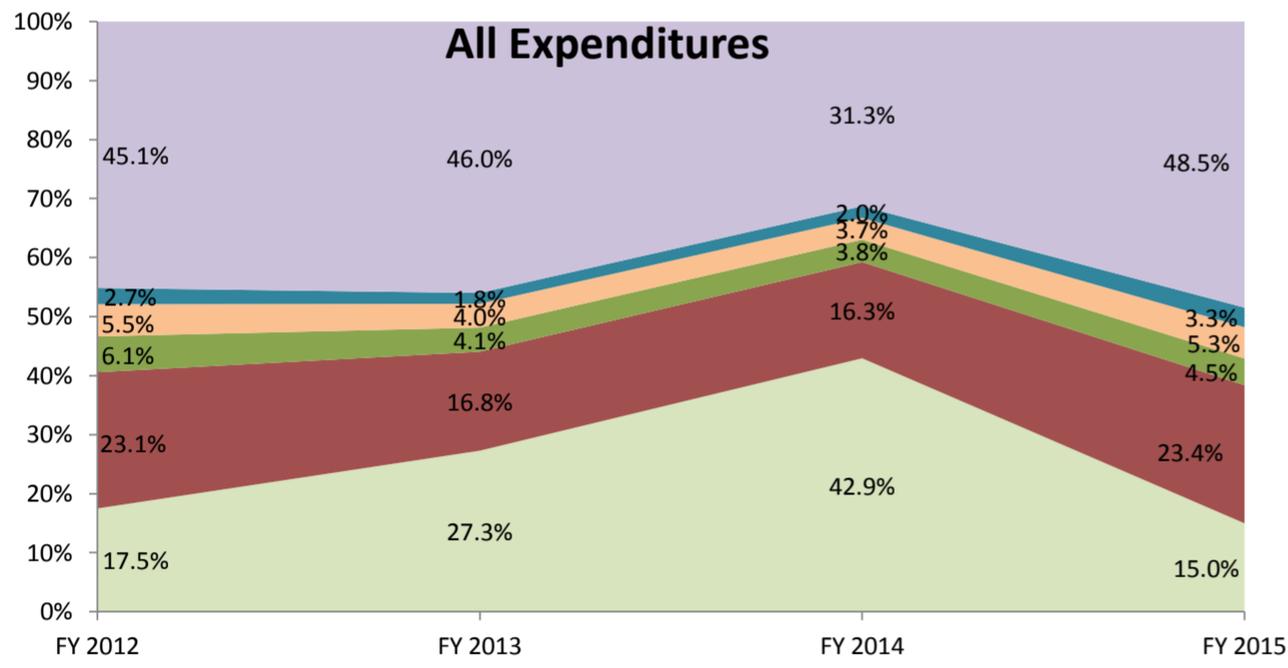


School Corporation Expenditures by Account
Biannual Financial Report Data
North Vermillion Com Sch Corp (8010)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$3,874,342	50.3%	\$4,201,416	46.0%	\$3,859,661	45.1%	\$5,053,037	46.0%	\$3,930,570	31.3%	\$3,984,181	48.5%
Student Instructional Support	\$551,458	7.2%	\$786,380	8.6%	\$701,386	8.2%	\$645,385	5.9%	\$712,244	5.7%	\$709,384	8.6%
Total	\$4,425,799	57.5%	\$4,987,796	54.6%	\$4,561,047	53.4%	\$5,698,421	51.9%	\$4,642,814	37.0%	\$4,693,565	57.1%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$1,899,616	24.7%	\$2,380,868	26.1%	\$2,491,276	29.1%	\$2,289,963	20.8%	\$2,524,328	20.1%	\$2,294,476	27.9%
Non Operational	\$1,375,747	17.9%	\$1,769,113	19.4%	\$1,496,548	17.5%	\$2,998,696	27.3%	\$5,394,806	42.9%	\$1,231,746	15.0%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$3,275,363	42.5%	\$4,149,982	45.4%	\$3,987,824	46.6%	\$5,288,658	48.1%	\$7,919,134	63.0%	\$3,526,221	42.9%

Grand Total	\$7,701,163	\$9,137,777	\$8,548,871	\$10,987,079	\$12,561,948	\$8,219,786
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■ Non Operational
■ Other Overhead and Operational
■ Corporation Administration
■ School Administration
■ Other Student Instructional Support

■ Student Academic Achievement

■ Other Overhead and Operational
■ Corporation Administration
■ School Administration
■ Other Student Instructional Support
■ Student Academic Achievement

Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
North Vermillion Com Sch Corp (8010)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$137,961	\$215,411	\$146,347	\$151,355	9.7%	-29.7%	3.4%
11100	Regular Programs	Elementary	\$1,037,904	\$1,397,298	\$1,262,453	\$1,320,274	27.2%	-5.5%	4.6%
11300	Regular Programs	High School	\$1,064,510	\$1,172,315	\$1,261,357	\$1,328,121	24.8%	13.3%	5.3%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$34,442	\$43,288	\$0	\$0	NA	NA	NA
11470	Regular Programs	Vocational Education - Business Education	\$38,161	\$106,214	\$122,509	\$126,606	231.8%	19.2%	3.3%
11480	Regular Programs	Vocational Education - Industrial Education A	\$0	\$23,967	\$0	\$0	NA	NA	NA
11630	Regular Programs	Alternative Education Programs - High School	\$32,764	\$43,654	\$55,394	\$63,159	92.8%	44.7%	14.0%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$0	\$96,909	\$54,749	\$29,047	NA	-70.0%	-46.9%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$0	\$46,387	\$0	\$0	NA	NA	NA
12230	Special Programs	Mental Disabilities - Severe Mental Disabilities	\$69,452	\$93,084	\$0	\$0	NA	NA	NA
12340	Special Programs	Physical Impairment - Hearing Impairment	\$29,287	\$11,627	\$0	\$0	NA	NA	NA
12350	Special Programs	Physical Impairment - Homebound	\$0	\$848	\$0	\$5,218	NA	515.2%	NA
12410	Special Programs	Emotional Disabilities - Full Time	\$0	\$0	\$4,932	\$0	NA	NA	NA
12520	Special Programs	Culturally Different - Compensatory	\$72	\$0	\$0	\$0	NA	NA	NA
12610	Special Programs	Learning Disability	\$147,701	\$178,713	\$229,820	\$174,538	18.2%	-2.3%	-24.1%
12810	Special Programs	Special Education Preschool	\$16,932	\$11,384	\$2,639	\$0	NA	NA	NA
12900	Special Programs	Other Special Programs	\$3,262	\$1,820	\$0	\$2,516	-22.9%	38.2%	NA
14100	Summer School Programs	Elementary	\$0	\$6,032	\$1,292	\$0	NA	NA	NA
14300	Summer School Programs	High School	\$20,017	\$10,001	\$6,886	\$7,994	-60.1%	-20.1%	16.1%
16200	Remediation	Preventive Remediation	\$14,524	\$17,844	\$0	\$0	NA	NA	NA
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$0	\$100,698	\$112,531	\$124,895	NA	24.0%	11.0%
17500	Pay. to Other Gov. Units in State	Special Ed. - Interlocal Agreements	\$231,105	\$22,280	\$0	\$0	NA	NA	NA
17700	Pay. to Other Gov. Units in State	Interlocal Agreements - Other	\$0	\$166,708	\$99,666	\$124,223	NA	-25.5%	24.6%
17900	Pay. to Other Gov. Units in State	Other	\$150,204	\$0	\$0	\$0	NA	NA	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$1,523	\$6,149	\$0	\$0	NA	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$1,522	\$0	\$0	\$0	NA	NA	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$23,421	\$24,448	\$4,681	\$1,500	-93.6%	-93.9%	-68.0%
22220	Instruction	Library/Media Services - School Library	\$35,113	\$45,951	\$80,311	\$77,967	122.0%	69.7%	-2.9%
22290	Instruction	Library/Media Services - Other Educational Media Services	\$28,415	\$112,488	\$16,207	\$12,204	-57.1%	-89.2%	-24.7%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$57,838	\$120,827	\$205,552	\$202,439	250.0%	67.5%	-1.5%
22360	Instruction	Instruc. Related Tech. - Network Support	\$40,477	\$21,392	\$79,947	\$86,235	113.0%	303.1%	7.9%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$54,031	\$118,628	\$72,255	NA	33.7%	-39.1%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$414	\$4,999	NA	NA	1107.1%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$56,772	\$45,275	\$47,765	\$46,648	-17.8%	3.0%	-2.3%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$10,425	\$4,374	\$16,490	\$21,914	110.2%	401.0%	32.9%
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$0	\$0	\$0	\$73	NA	NA	NA
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$149,901	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$3,433,705	\$4,201,416	\$3,930,570	\$3,984,181	16.0%	-5.2%	1.4%
Student Instructional Support									
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$58,971	\$51,729	\$1,036	\$1,093	-98.1%	-97.9%	5.5%
21220	Students	Guidance Services - Counseling Services	\$91,220	\$168,307	\$131,425	\$155,831	70.8%	-7.4%	18.6%
21340	Students	Health Services - Nurse Services	\$24,471	\$33,431	\$59,229	\$57,923	136.7%	73.3%	-2.2%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$31,555	\$57,251	\$58,299	NA	84.8%	1.8%
21990	Students	Other Support Services Students - Other Student Services	\$772	\$0	\$0	\$0	NA	NA	NA
24100	School Administration	Office of The Principal	\$295,893	\$501,357	\$463,302	\$436,238	47.4%	-13.0%	-5.8%
Student Instructional Support Total			\$471,327	\$786,380	\$712,244	\$709,384	50.5%	-9.8%	-0.4%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$14,025	\$15,026	\$17,235	\$16,286	16.1%	8.4%	-5.5%
23120	General Administration	Board of Education - Service Area Assistants	\$26,183	\$0	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
North Vermillion Com Sch Corp (8010)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
23150	General Administration	Board of Education - Legal Services	\$9,551	\$31,045	\$28,945	\$33,783	253.7%	8.8%	16.7%
23160	General Administration	Board of Education - Promotion Expenses	\$3,239	\$4,612	\$2,720	\$2,267	-30.0%	-50.8%	-16.6%
23210	General Administration	Executive Administration - Office of The Superintendent	\$129,234	\$191,550	\$234,503	\$245,076	89.6%	27.9%	4.5%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$5,250	\$1,750	\$33,243	\$1,000	-81.0%	-42.9%	-97.0%
25130	Central Services	Fiscal Services - Budgeting	\$0	\$3,217	\$750	\$0	NA	NA	NA
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$0	\$0	\$13,459	\$9,909	NA	NA	-26.4%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$2,715	\$2,173	NA	NA	-20.0%
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$33,080	\$131,988	\$48,467	NA	46.5%	-63.3%
25840	Central Services	Admin. Tech. Services - Systems Operations	\$0	\$257,968	\$11,765	\$12,010	NA	-95.3%	2.1%
25890	Central Services	Other Technology Services	\$0	\$15,441	\$0	\$0	NA	NA	NA
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$135	\$0	\$0	\$0	NA	NA	NA
26100	Oper. & Maint. of Plant Serv.	Service Area Direction	\$47,267	\$108,660	\$123,015	\$136,237	188.2%	25.4%	10.7%
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$582,077	\$716,619	\$752,218	\$679,593	16.8%	-5.2%	-9.7%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$0	\$18,246	\$163	\$319	NA	-98.3%	95.6%
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$86,596	\$72,527	\$27,024	\$24,306	-71.9%	-66.5%	-10.1%
26499	Category not Specified	Other - 2007 Account Code	\$106,916	\$0	\$0	\$0	NA	NA	NA
26500	Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$0	\$1,294	\$2,028	\$1,326	NA	2.5%	-34.6%
26600	Oper. & Maint. of Plant Serv.	Security Services	\$0	\$228	\$0	\$0	NA	NA	NA
26700	Oper. & Maint. of Plant Serv.	Insurance	\$89,563	\$67,714	\$88,407	\$81,347	-9.2%	20.1%	-8.0%
27010	Student Transportation	Service Area Direction	\$35,713	\$332	\$0	\$0	NA	NA	NA
27100	Student Transportation	Vehicle Operation	\$10,147	\$30,147	\$32,094	\$25,898	155.2%	-14.1%	-19.3%
27200	Student Transportation	Monitoring Services	\$0	\$1,450	\$2,635	\$1,046	NA	-27.9%	-60.3%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$29,648	\$12,024	\$20,903	\$22,487	-24.2%	87.0%	7.6%
27400	Student Transportation	Purchase of School Buses	\$0	\$0	\$138,195	\$44,232	NA	NA	-68.0%
27500	Student Transportation	Insurance on Buses	\$1,618	\$0	\$0	\$0	NA	NA	NA
27700	Student Transportation	Contracted Transportation Services	\$347,653	\$367,040	\$447,203	\$444,089	27.7%	21.0%	-0.7%
27900	Student Transportation	Other Student Transportation Services	\$0	\$5,871	\$0	\$0	NA	NA	NA
31200	Food Services Operations	Food Preparation and Dispensing	\$102,525	\$152,567	\$175,985	\$193,000	88.2%	26.5%	9.7%
31400	Food Services Operations	Food Purchases	\$174,881	\$263,023	\$228,026	\$254,386	45.5%	-3.3%	11.6%
31900	Food Services Operations	Other Food Services	\$0	\$9,436	\$9,112	\$15,239	NA	61.5%	67.2%
Overhead and Operational Total			\$1,802,222	\$2,380,868	\$2,524,328	\$2,294,476	27.3%	-3.6%	-9.1%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$987	\$1,019	\$0	\$0	NA	NA	NA
33300	Category not Specified	Civic Services	\$0	\$424	\$350	\$346	NA	-18.3%	-1.2%
33400	Category not Specified	Athletic Coaches	\$130,909	\$155,951	\$164,999	\$162,475	24.1%	4.2%	-1.5%
33990	Other Community Services	Other	\$0	\$0	\$2,200	\$2,500	NA	NA	13.6%
43000	Category not Specified	Professional Services	\$9,200	\$26,677	\$51,764	\$37,708	309.9%	41.4%	-27.2%
44000	Category not Specified	Educational Specifications Dev.	\$0	\$931	\$725	\$725	NA	-22.2%	0.0%
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$0	\$0	\$3,843,392	\$46,389	NA	NA	-98.8%
45200	Building Acq., Const. and Impr.	Energy Savings Contracts	\$232,956	\$7,994	\$0	\$0	NA	NA	NA
45400	Building Acq., Const. and Impr.	Sports Facilities	\$0	\$0	\$21	\$0	NA	NA	NA
45500	Building Acq., Const. and Impr.	Rent of Build., Facilities, and Equip.	\$25,794	\$0	\$0	\$0	NA	NA	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$100,329	\$142,687	\$11,373	\$26,068	-74.0%	-81.7%	129.2%
49000	Category not Specified	Other Facilities Acq. and Construction	\$348	\$817	\$45,877	\$23,921	6778.8%	2829.7%	-47.9%
51100	Principal on Debt	Bonds	\$0	\$0	\$820,000	\$750,000	NA	NA	-8.5%
52100	Interest on Debt	Bonds	\$0	\$0	\$82,041	\$140,300	NA	NA	71.0%
52200	Interest on Debt	Temporary Loans	\$46,255	\$39,628	\$0	\$8,815	-80.9%	-77.8%	NA
52600	Interest on Debt	Other DLGF Approved Debt	\$0	\$395,472	\$370,064	\$0	NA	NA	NA
53100	Lease Rental	Buildings-Principal	\$749,000	\$749,000	\$0	\$31,499	-95.8%	-95.8%	NA
53200	Lease Rental	Equipment-Principal	\$0	\$201,481	\$0	\$0	NA	NA	NA
54200	Advancements and Obligations	Common School Fund - Principal	\$57,054	\$35,831	\$0	\$0	NA	NA	NA
60700	Category not Specified	Scholarships	\$500	\$11,202	\$2,000	\$1,000	100.0%	-91.1%	-50.0%

School Corporation Expenditures by Account
Biannual Financial Report Data
North Vermillion Com Sch Corp (8010)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
Non Operational Total	\$1,353,332	\$1,769,113	\$5,394,806	\$1,231,746	-9.0%	-30.4%	-77.2%	
Prorated by Fund								
26491 NA	PERF - Academic Achievement	\$23,772	\$0	\$0	\$0	NA	NA	NA
26491 NA	PERF - Instructional Support	\$4,692	\$0	\$0	\$0	NA	NA	NA
26491 NA	PERF - Overhead and Operational	\$6,899	\$0	\$0	\$0	NA	NA	NA
26491 NA	PERF - Non Operational	\$1,290	\$0	\$0	\$0	NA	NA	NA
26492 NA	Social Security - Academic Achievement	\$200,861	\$0	\$0	\$0	NA	NA	NA
26492 NA	Social Security - Instructional Support	\$33,276	\$0	\$0	\$0	NA	NA	NA
26492 NA	Social Security - Overhead and Operational	\$39,809	\$0	\$0	\$0	NA	NA	NA
26492 NA	Social Security - Non Operational	\$9,265	\$0	\$0	\$0	NA	NA	NA
26494 NA	Group Insurance - Academic Achievement	\$176,695	\$0	\$0	\$0	NA	NA	NA
26494 NA	Group Insurance - Instructional Support	\$34,169	\$0	\$0	\$0	NA	NA	NA
26494 NA	Group Insurance - Overhead and Operational	\$43,936	\$0	\$0	\$0	NA	NA	NA
26494 NA	Group Insurance - Non Operational	\$9,482	\$0	\$0	\$0	NA	NA	NA
26496 NA	Unemployment Compensation - Academic Achievement	\$3,594	\$0	\$0	\$0	NA	NA	NA
26496 NA	Unemployment Compensation - Instructional Support	\$728	\$0	\$0	\$0	NA	NA	NA
26496 NA	Unemployment Compensation - Overhead and Operational	\$616	\$0	\$0	\$0	NA	NA	NA
26496 NA	Unemployment Compensation - Non Operational	\$215	\$0	\$0	\$0	NA	NA	NA
26498 NA	Severance / Early Retirement Pay - Academic Achievement	\$35,714	\$0	\$0	\$0	NA	NA	NA
26498 NA	Severance / Early Retirement Pay - Instructional Support	\$7,266	\$0	\$0	\$0	NA	NA	NA
26498 NA	Severance / Early Retirement Pay - Overhead and Operational	\$6,135	\$0	\$0	\$0	NA	NA	NA
26498 NA	Severance / Early Retirement Pay - Non Operational	\$2,163	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total		\$640,577	\$0	\$0	\$0	NA	NA	NA